

		FOR OHF USE					

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2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0037234</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Taylorville Terrace</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>7/1/99</u> to <u>6/30/00</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>321 East Market Street</u> <u>Taylorville</u> <u>62568</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Christian</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____	
Telephone Number: (<u>217</u>) <u>287-7787</u> Fax # (<u>217</u>) <u>287-7743</u>		Paid Preparer (Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin & Glasser LLP</u> <u>30 South Wacker Drive</u> <u>Chicago, IL 60606-7494</u> (Telephone) <u>(312) 207-2264</u> Fax # <u>(312) 207-2958</u>	
IDPA ID Number: <u>363234108005</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
Date of Initial License for Current Owners: <u>08/02/91</u>			
Type of Ownership:			
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT			
<input checked="" type="checkbox"/> Charitable Corp.			
<input type="checkbox"/> Trust			
IRS Exemption Code <u>501(C)(3)</u>			
<input type="checkbox"/> PROPRIETARY			
<input type="checkbox"/> Individual			
<input type="checkbox"/> Partnership			
<input type="checkbox"/> Corporation			
<input type="checkbox"/> "Sub-S" Corp.			
<input type="checkbox"/> Limited Liability Co.			
<input type="checkbox"/> Trust			
<input type="checkbox"/> Other _____			
GOVERNMENTAL			
<input type="checkbox"/> State			
<input type="checkbox"/> County			
<input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Michael G. Kaplan</u> Telephone Number: <u>(312) 207-2264</u> <u>Altschuler, Melvoin & Glasser LLP</u> <u>30 South Wacker Drive</u> <u>Chicago, IL 60606-7494</u>			

SEE ACCOUNTANTS' COMPILATION REPORT

Please send copies of any desk review or audit adjustments to the above address.

Facility Name & ID Number Taylorville Terrace# 0037234 Report Period Beginning: 7/1/99 Ending: 6/30/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	<u>16</u>	ICF/DD 16 or Less	<u>16</u>	<u>5,856</u>	6
7	<u>16</u>	TOTALS	<u>16</u>	<u>5,856</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	<u>5,298</u>			<u>5,298</u>	13
14	TOTALS	<u>5,298</u>			<u>5,298</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 90.47%

D. How many bed-hold days during this year were paid by Public Aid?

89 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 8/2/91

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 3/8/99NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☐NO ☒

If YES, enter number

of beds certified N/A

and days of care provided

N/AMedicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 6/30/00 Fiscal Year: 6/30/00

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Taylorville Terrace

0037234

Report Period Beginning: 7/1/99

Ending: 6/30/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7 **	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	20,132	1,478	1,610	23,220		23,220		23,220		1
2	Food Purchase		20,933		20,933		20,933	(2,496)	18,437		2
3	Housekeeping		1,623		1,623		1,623		1,623		3
4	Laundry		1,145		1,145		1,145		1,145		4
5	Heat and Other Utilities			8,247	8,247		8,247	43	8,290		5
6	Maintenance	9,774		9,269	19,043		19,043	727	19,770		6
7	Other (specify):*										7
8	TOTAL General Services	29,906	25,179	19,126	74,211		74,211	(1,726)	72,485		8
	B. Health Care and Programs										
9	Medical Director			4,800	4,800		4,800		4,800		9
10	Nursing and Medical Records	92,728	1,884	2,494	97,106		97,106	289	97,395		10
10a	Therapy			220	220		220		220		10a
11	Activities		3,023	86	3,109		3,109	1,181	4,290		11
12	Social Services			2,321	2,321		2,321		2,321		12
13	Nurse Aide Training	5,771	200	1,440	7,411		7,411		7,411		13
14	Program Transportation			2,024	2,024		2,024		2,024		14
15	Other (specify):* Routine Dental			477	477		477		477		15
16	TOTAL Health Care and Programs	98,499	5,107	13,862	117,468		117,468	1,470	118,938		16
	C. General Administration										
17	Administrative	27,548		35,985	63,533		63,533	(35,985)	27,548		17
18	Directors Fees							2,688	2,688		18
19	Professional Services			4,739	4,739		4,739	10,218	14,957		19
20	Dues, Fees, Subscriptions & Promotions			1,706	1,706		1,706	488	2,194		20
21	Clerical & General Office Expenses	19,524	5,381	6,032	30,937		30,937	8,856	39,793		21
22	Employee Benefits & Payroll Taxes			15,184	15,184		15,184	14,036	29,220		22
23	Inservice Training & Education			691	691		691	799	1,490		23
24	Travel and Seminar			1,656	1,656		1,656	2,076	3,732		24
25	Other Admin. Staff Transportation			2,301	2,301		2,301	114	2,415		25
26	Insurance-Prop.Liab.Malpractice							4,319	4,319		26
27	Other (specify):*										27
28	TOTAL General Administration	47,072	5,381	68,294	120,747		120,747	7,609	128,356		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	175,477	35,667	101,282	312,426		312,426	7,353	319,779		29

* Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

** See schedule of adjustments attached at end of cost report.

STATE OF ILLINOIS

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Facility Name & ID Number Taylorville Terrace

#0037234

Report Period Beginning:

7/1/99

Ending:

6/30/00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			27,624	27,624		27,624	741	28,365			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,920	1,920		1,920	57,337	59,257			32
33	Real Estate Taxes			(1,889)	(1,889)		(1,889)		(1,889)			33
34	Rent-Facility & Grounds							1,386	1,386			34
35	Rent-Equipment & Vehicles			7,863	7,863		7,863	1,506	9,369			35
36	Other (specify):*											36
37	TOTAL Ownership			35,518	35,518		35,518	60,970	96,488			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			1,312	1,312		1,312		1,312			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			24,675	24,675		24,675	8,225	32,900			42
43	Other (specify):* Nonallowable costs			144,089	144,089		144,089	(144,089)				43
44	TOTAL Special Cost Centers			170,076	170,076		170,076	(135,864)	34,212			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	175,477	35,667	306,876	518,020		518,020	(67,541)	450,479			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

** See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace

0037234

Report Period Beginning:

7/1/99

Ending:

6/30/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs	(143,279)	43		3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(600)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(5,940)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(455)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(20)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>Out of State Travel</u>	(190)	43		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (150,484)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization & Pre-Operating Expense			33
33	Adjustments for Related Organization Costs (Schedule VII)	82,943		34
34	Other- Attach Schedule			35
35	SUBTOTAL (B): (sum of lines 31-35)	\$ 82,943		36
36	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (67,541)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Sch. V Line	
	Amount	Reference	
1	\$		1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
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80			80
81			81
82			82
83			83
84			84
85			85
86			86
87			87
88			88
89			89
90 Total	0		90

Facility Name & ID Number Taylorville Terrace

0037234

Report Period Beginning: 7/1/99

Ending: 6/30/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Residential Centers, Inc. - See attached Schedule 7A	100.00%	See attached Related Party Schedule		See attached Related Party Schedule		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V	6	Repairs & maintenance	\$	Center for Residential Management, Inc.	**	\$ 184	\$ 184	1
2	V	10	Medical supplies		Center for Residential Management, Inc.	**	289	289	2
3	V	11	Activity programming		Center for Residential Management, Inc.	**	1,110	1,110	3
4	V	17	Management fees	7,906	Center for Residential Management, Inc.	**	7,919	13	4
5	V	18	Board fees		Center for Residential Management, Inc.	**	755	755	5
6	V	19	Professional fees		Center for Residential Management, Inc.	**	1,344	1,344	6
7	V	20	Licenses, dues & subscriptions		Center for Residential Management, Inc.	**	173	173	7
8	V	21	Office supplies & telephone		Center for Residential Management, Inc.	**	4,081	4,081	8
9	V	22	Employee benefits & payroll taxes		Center for Residential Management, Inc.	**	3,603	3,603	9
10	V	23	Inservice travel & education		Center for Residential Management, Inc.	**			10
11	V	24	Travel & seminar		Center for Residential Management, Inc.	**	836	836	11
12	V	25	Vehicle expense		Center for Residential Management, Inc.	**	90	90	12
13	V	26	Vehicle, fire & liability insurance		Center for Residential Management, Inc.	**	57	57	13
14	Total			\$ 7,906			\$ 20,441	\$ * 12,535	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

** Center for Residential Management, Inc. is Residential Centers, Inc.'s parent company.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.
 ☒ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	30 Depreciation	\$	Center for Residential Management, Inc.	**	\$ 315	\$ 315	15
16	V	32 Interest expense		Center for Residential Management, Inc.	**	205	205	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 520	\$ *	520 39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

** Center for Residential Management, Inc. is
 Residential Centers, Inc.'s parent company.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management fees	\$	Residential Centers, Inc.	100.00%	\$ 16,720	\$ 16,720
16	V	18 Board fees		Residential Centers, Inc.	100.00%	1,933	1,933
17	V	19 Professional fees		Residential Centers, Inc.	100.00%	3,646	3,646
18	V	20 Licenses, dues & subscriptions		Residential Centers, Inc.	100.00%	11	11
19	V	21 Office supplies & telephone		Residential Centers, Inc.	100.00%	175	175
20	V	22 Employee benefits & payroll taxes		Residential Centers, Inc.	100.00%	5,738	5,738
21	V	24 Travel & seminar		Residential Centers, Inc.	100.00%	153	153
22	V	26 Vehicle, fire & liability insurance		Residential Centers, Inc.	100.00%	3,893	3,893
23	V	32 Interest expense		Residential Centers, Inc.	100.00%	61,016	61,016
24	V	42 Provider participation fees		Residential Centers, Inc.	100.00%	8,225	8,225
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 101,510	\$ * 101,510

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace

0037234

Report Period Beginning: 7/1/99

Ending: 6/30/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Developmental Services of Illinois, Inc.	**	\$ 43	\$ 43 15
16	V	6 Repairs & maintenance		Developmental Services of Illinois, Inc.	**	543	543 16
17	V	11 Activity programming		Developmental Services of Illinois, Inc.	**	71	71 17
18	V	17 Management fees	52,718	Developmental Services of Illinois, Inc.	**		(52,718) 18
19	V	19 Professional fees		Developmental Services of Illinois, Inc.	**	5,228	5,228 19
20	V	20 Licenses, dues & subscriptions		Developmental Services of Illinois, Inc.	**	157	157 20
21	V	21 Office supplies & telephone		Developmental Services of Illinois, Inc.	**	4,600	4,600 21
22	V	22 Employee benefits & payroll taxes		Developmental Services of Illinois, Inc.	**	2,346	2,346 22
23	V	23 Inservice travel & education		Developmental Services of Illinois, Inc.	**	799	799 23
24	V	24 Travel & seminar		Developmental Services of Illinois, Inc.	**	1,087	1,087 24
25	V	25 Vehicle expense		Developmental Services of Illinois, Inc.	**	24	24 25
26	V	26 Vehicle, fire & liability insurance		Developmental Services of Illinois, Inc.	**	369	369 26
27	V	30 Depreciation		Developmental Services of Illinois, Inc.	**	426	426 27
28	V	32 Interest expense		Developmental Services of Illinois, Inc.	**	2,511	2,511 28
29	V	34 Rent		Developmental Services of Illinois, Inc.	**	1,386	1,386 29
30	V	35 Vehicle lease & equipment rental		Developmental Services of Illinois, Inc.	**	1,506	1,506 30
31	V						31
32	V						32
33	V						33
34	V						34
35	V						35
36	V						36
37	V						37
38	V						38
39	Total		\$ 52,718			\$ 21,096	\$ * (31,622) 39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

** Developmental Services of Illinois, Inc. is Residential Centers, Inc.'s management company.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES
 ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 7

Facility Name & ID Number Taylorville Terrace # 0037234 Report Period Beginning: 7/1/99 Ending: 6/30/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Ronald Schroeder	President	Board Member	None	13,521	2 hrs/mtg.		Directors Fees	\$ 279	L18, C8	1
2	Eugene Humphrey	Vice President	Board Member	None	7,755	2 hrs/mtg.		Directors Fees	245	L18, C8	2
3	Edward Childers	Secretary	Board Member	None	13,301	2 hrs/mtg.		Directors Fees	699	L18, C8	3
4	Robert Bauer	Treasurer	Board Member	None	11,752	2 hrs/mtg.		Directors Fees	248	L18, C8	4
5	Shawn Jeffers	Director	Board Member	None	2,667	2 hrs/mtg.		Directors Fees	533	L18, C8	5
6	Darrell Boehne	Director	Board Member	None	12,429	2 hrs/mtg.		Directors Fees	571	L18, C8	6
7	Orland Bauer	Director	Board Member	None	8,687	2 hrs/mtg.		Directors Fees	113	L18, C8	7
8											8
9											9
10											10
11											11
12	See Attached Schedule 7A										12
13								TOTAL	\$ 2,688		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace# 0037234

Report Period Beginning:

7/1/99Ending: 6/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Center for Residential Management, Inc.
 Street Address 4239 W. War Memorial Drive, Suite 302
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 685-0595
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Repairs & maintenance	Bed days available	206,424	20	\$ 6,488	\$	5,856	\$ 184	1
2	10	Medical supplies	Bed days available	206,424	20	10,160		5,856	289	2
3	17	Management fees	Bed days available	206,424	20	279,150		5,856	7,919	3
4	18	Board fees	Bed days available	206,424	20	26,600		5,856	755	4
5	19	Professional fees	Bed days available	206,424	20	47,365		5,856	1,344	5
6	20	Licenses, dues & subscriptions	Bed days available	206,424	20	401		5,856	12	6
7	21	Office supplies & telephone	Bed days available	206,424	20	14,574		5,856	414	7
8	22	Employee benefits & payroll taxes	Bed days available	206,424	20	27,615		5,856	783	8
9	24	Travel & seminar	Bed days available	206,424	20	7,941		5,856	225	9
10	25	Vehicle expense	Bed days available	206,424	20	3,189		5,856	90	10
11	26	Vehicle, fire & liability insurance	Bed days available	206,424	20	2,009		5,856	57	11
12	30	Depreciation	Bed days available	206,424	20	11,103		5,856	315	12
13	32	Interest expense	Bed days available	206,424	20	7,240		5,856	205	13
14										14
15										15
16										16
17	11	Activity programming	Direct method						1,110	17
18	20	Licenses, dues & subscriptions	Direct method						161	18
19	21	Office supplies & telephone	Direct method						3,667	19
20	22	Employee benefits & payroll taxes	Direct method						2,820	20
21	24	Travel & seminar	Direct method						611	21
22										22
23										23
24										24
25	TOTALS					\$ 443,835	\$		\$ 20,961	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace# 0037234

Report Period Beginning:

7/1/99Ending: 6/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Residential Centers, Inc.
 Street Address 4239 W. War Memorial Drive, Suite 302
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 685-0595
 Fax Number (309) 685-8463

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Management fees	Number of beds	193	4	\$ 96,535	\$	16	\$ 16,720	1
2	18	Board fees	Number of beds	193	4	21,800		16	1,933	2
3	19	Professional fees	Number of beds	193	4	43,931		16	3,646	3
4	20	Licenses, dues & subscriptions	Number of beds	193	4	138		16	11	4
5	21	Office supplies & telephone	Number of beds	193	4	2,100		16	175	5
6	24	Travel & seminar	Number of beds	193	4	1,268		16	153	6
7	32	Interest expense	Number of beds	193	4	93,326		16	61,016	7
8	42	Provider participation fees	Number of beds	193	4	101,704		16	8,225	8
9										9
10										10
11	22	Employee benefits & payroll taxes	Direct method						5,738	11
12	26	Vehicle, fire & liability insurance	Direct method						3,893	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 360,802	\$		\$ 101,510	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace# 0037234

Report Period Beginning:

7/1/99Ending: 6/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Developmental Services of Illinois, Inc.
 Street Address 4239 W. War Memorial Drive, Suite 302
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 685-0595
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Bed days available	206,424	20	\$ 1,518	\$	5,856	\$ 43	1
2	6	Repairs & maintenance	Bed days available	206,424	20	19,133		5,856	543	2
3	11	Activity programming	Bed days available	206,424	20	2,500		5,856	71	3
4	19	Professional fees	Bed days available	206,424	20	184,323		5,856	5,228	4
5	20	Licenses, dues & subscriptions	Bed days available	206,424	20	5,518		5,856	157	5
6	21	Office supplies & telephone	Bed days available	206,424	20	162,176		5,856	4,600	6
7	22	Employee benefits & payroll taxes	Bed days available	206,424	20	82,697		5,856	2,346	7
8	23	Inservice travel & education	Bed days available	206,424	20	28,154		5,856	799	8
9	24	Travel & seminar	Bed days available	206,424	20	38,328		5,856	1,087	9
10	25	Vehicle expense	Bed days available	206,424	20	846		5,856	24	10
11	26	Vehicle, fire & liability insurance	Bed days available	206,424	20	13,012		5,856	369	11
12	30	Depreciation	Bed days available	206,424	20	15,000		5,856	426	12
13	32	Interest expense	Bed days available	206,424	20	88,507		5,856	2,511	13
14	34	Rent	Bed days available	206,424	20	48,842		5,856	1,386	14
15	35	Vehicle lease & equipment rental	Bed days available	206,424	20	53,081		5,856	1,506	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 743,635	\$		\$ 21,096	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace# 0037234

Report Period Beginning:

7/1/99Ending: 6/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____Fax Number () _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace# 0037234

Report Period Beginning:

7/1/99Ending: 6/30/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____Fax Number () _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	NCS Healthcare, Inc.		x	Hardware/Software	\$145.00	10/31/98	\$ 5,783	\$ 3,640	09/30/03	0.1429	\$ 326	1	
2	Bank One - Bond		x	Acquisition of Facilities	Varies	6/25/98	2,584,836	836,382	07/01/19	varies	57,500	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$145.00		\$ 2,590,619	\$ 840,022			\$ 57,826	9	
	B. Non-Facility Related*												
10							Miscellaneous interest expense				3,190	10	
11							Offset interest income & non-allowable interest expense				(6,395)	11	
12							Allocated from parent & management company				2,716	12	
13							Amortization expense				1,920	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 1,431	14	
15	TOTALS (line 9+line14)						\$ 2,590,619	\$ 840,022			\$ 59,257	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Taylorville Terrace**# **0037234** Report Period Beginning: **7/1/99** Ending: **6/30/00****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 1999 report.	\$	8,105	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	1998	\$	5,315 2
3. Under or (over) accrual (line 2 minus line 1).	\$	(2,790)	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	901	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	(1,889)	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	1995	5,954	8
	1996	6,244	9
	1997	5,353	10
	1998	5,315	11
	1999	901	12

** 1999 Accrual	8,105		
Non-exempt portion	17%		
2000 Accrual approx.	1,378		

Note: For the 1999 assessment year, the state has approved a 83% exemption.

Beginning in the year 2000 and forward, Taylorville will be 100% exempt from paying real estate taxes.

FOR OFF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	\$ 13
14	PLUS APPEAL COST FROM LINE 5	\$ 14
15	LESS REFUND FROM LINE 6	\$ 15
16	AMOUNT TO USE FOR RATE CALCULATION	\$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 4,300 B. General Construction Type: Exterior Brick w/ wood siding Frame Wood Number of Stories 2

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	14,000	1999	\$ 20,000	1
2					2
3	TOTALS	14,000		\$ 20,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	16		1999	1991	\$ 730,000	\$ 18,250	40	\$ 18,250		\$ 24,333	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements			1993	1,930	196	7	196		1,930	9
10	Landscaping			1994	1,790	179	10	179		1,165	10
11	Floor cover			1994	3,152	315	10	315		2,049	11
12	Glider			1994	105	11	10	11		62	12
13	Patio set			1994	600	60	10	60		330	13
14	Trash tank & baffles			1998	2,435	162	15	162		405	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				\$ 740,012	\$ 19,173		\$ 19,173	\$	\$ 30,274	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	\$ 25,964	\$ 3,350	\$ 3,350		5-10 yrs	\$ 12,089	37
38	Current Year Purchases	5,407	98	98		5-10 yrs	98	38
39	Fully Depreciated Assets							39
40	Parent and management company allocation			741	741			40
41	TOTALS	\$ 31,371	\$ 3,448	\$ 4,189	\$ 741		\$ 12,187	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Resident Transportation	97 Chevy Astro Mini Van	1998	\$ 25,016	\$ 5,003	\$ 5,003		5	\$ 10,007	42
43										43
44										44
45										45
46	TOTALS			\$ 25,016	\$ 5,003	\$ 5,003			\$ 10,007	46

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
47	Total Historical Cost (line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	\$ 816,399	47
48	Current Book Depreciation (line 36,col.5 + line 41,col.2 + line 46,col.5)	\$ 27,624	48
49	Straight Line Depreciation (line 36,col.7 + line 41,col.3 + line 46,col.6)	\$ 28,365	49
50	Adjustments (line 36,col.8 + line 41,col.4 + line 46,col.7)	\$ 741	50
51	Accumulated Depreciation (line 36,col.9 + line 41,col.6 + line 46,col.9)	\$ 52,468	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		\$	\$	\$	52
53					53
54					54
55					55
56					56
57	TOTALS	\$	\$	\$	57

G. Construction-in-Progress

	Description	Cost	
58		\$	58
59			59
60			60
61		\$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parent and management company allocation				1,386			6
7	TOTAL				\$ 1,386			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A

N/A

9. Option to Buy:

☐

YES

☒

NO

Terms: N/A

*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES

☒ NO

16. Rental Amount for movable equipment: \$ 1,566

Description: Postage meter-\$63; Management Co. allocation-\$1,503

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Resident care	1995 Ford XLT Van	\$ 650.00	\$ 7,800	17
18					18
19					19
20	Allocated from management company			3	20
21	TOTAL		\$ 650.00	\$ 7,803	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2001 \$

13. /2002 \$

14. /2003 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
		IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER AIDE <u>80</u>
		HOURS PER AIDE <u>40</u>	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	1,440	\$	1,440
2	Books and Supplies		200		200
3	Classroom Wages (a)		5,771		5,771
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	7,411	\$	7,411
10	SUM OF line 9, col. 1 and 2 (e)	\$	7,411		

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	8
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	8

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

1		2		3		4		5		6		7		8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service	Cost	Units	Cost									
1	Licensed Occupational Therapist		hrs	\$			\$			\$					1
2	Licensed Speech and Language Development Therapist		hrs												2
3	Licensed Recreational Therapist		hrs												3
4	Licensed Physical Therapist		hrs												4
5	Physician Care		visits												5
6	Dental Care		visits												6
7	Work Related Program		hrs												7
8	Habilitation		hrs												8
9	Pharmacy		# of prescrpts												9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs												10
11	Academic Education		hrs												11
12	Exceptional Care Program														12
13	Emergency Dental Other (specify): Eye Care	L39, C3 L39, C3				2 8	690 622			2 8	690 622				13
14	TOTAL			\$		10	\$ 1,312	\$		10	\$ 1,312				14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Taylorville Terrace
IDPH # 0037234
6/30/2000

Schedule XIV. Special Services, Line 13. Other (specify):

Service	Schedule V Line & Column Reference	Outside Practitioner (other than consultant)	
		Units	Cost
Emergency Dental	L39, C3	2	690
Eye Care	L39, C3	8	622
		<hr/>	
Total		10	1,312
		<hr/> <hr/>	

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,774	\$ 1,774	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 6,402)	40,138	40,138	3
4	Supply Inventory (priced at Cost)			4
5	Short-Term Investments			5
6	Prepaid Insurance	694	694	6
7	Other Prepaid Expenses	4,538	4,538	7
8	Accounts Receivable (owners or related parties)	377,155	377,155	8
9	Other(specify): See attached Schedule 17A	18,103	18,103	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 442,402	\$ 442,402	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,000	20,000	13
14	Buildings, at Historical Cost	730,000	730,000	14
15	Leasehold Improvements, at Historical Cost	10,012	10,012	15
16	Equipment, at Historical Cost	56,387	56,387	16
17	Accumulated Depreciation (book methods)	(52,468)	(52,468)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	188,404	188,404	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Loan Costs	37,765	37,765	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 990,100	\$ 990,100	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,432,502	\$ 1,432,502	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 48,239	\$ 48,239	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	10,058	10,058	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	901	901	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See attached Schedule 17A	50,656	50,656	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 109,854	\$ 109,854	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	840,022	840,022	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Income-Bonds	45,813	45,813	43
44	Due to Bond Holders	21,667	21,667	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 907,502	\$ 907,502	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,017,356	\$ 1,017,356	46
47	TOTAL EQUITY (page 18, line 24)	\$ 415,146	\$ 415,146	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,432,502	\$ 1,432,502	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Taylorville Terrace
Provider # 0037234
June 30, 2000

XV. Balance Sheet

<u>Line 9-Other Assets:</u>	<u>Operating</u>	<u>After Consolidation</u>
Prepaid Deposits	680	680
Due From Third Party	17,423	17,423
Total line 9	<u>18,103</u>	<u>18,103</u>

<u>Line 36-Other Current Liabilities</u>	<u>Operating</u>	<u>After Consolidation</u>
Accrued expenses	38,387	38,387
Accrued legal & accounting	3,822	3,822
Accrued participation fees	8,225	8,225
Accrued insurance expense	222	222
Total line 36	<u>50,656</u>	<u>50,656</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 325,679	1
2	Restatements (describe):		2
3	Prior period audit adjustments	2,392	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 328,071	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	189,216	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Parent company & management allocation		15
16	Other (describe) (added back in column 7)	(102,141)	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 87,075	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 415,146	24 *

Operating entity only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 550,237	1
2	Discounts and Allowances for all Levels		2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 550,237	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education	143,279	9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	7,765	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 151,044	23
	D. Non-Operating Revenue		
24	Contributions	15	24
25	Interest and Other Investment Income***	5,940	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,955	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 707,236	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	74,211	31
32	Health Care	117,468	32
33	General Administration	120,747	33
	B. Capital Expense		
34	Ownership	35,518	34
	C. Ancillary Expense		
35	Special Cost Centers	145,401	35
36	Provider Participation Fee	24,675	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 518,020	40
41	Income before Income Taxes (line 30 minus line 40)**	189,216	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 189,216	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
 A federal tax return is filed for the combined divisions of Residential Centers, Inc.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Taylorville Terrace

0037234

Report Period Beginning: 7/1/99

Ending:

6/30/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing			\$	\$	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses	305	313	3,222	10.29	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees	960	960	5,771	6.01	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	2,632	2,903	20,132	6.93	15
16	Dishwashers					16
17	Maintenance Workers	966	1,029	9,774	9.50	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,409	1,505	21,319	14.17	20
21	Assistant Administrator					21
22	Other Administrative	260	269	6,229	23.16	22
23	Office Manager					23
24	Clerical	721	740	19,524	26.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	583	607	6,500	10.71	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	13,087	13,986	83,006	5.93	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	20,923	22,312	\$ 175,477 *	\$ 7.86	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	24	\$ 1,610	L1, C3	35
36	Medical Director	Monthly	4,800	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	164	L10, C3	39
40	Physical Therapy Consultant	4	220	L10a, C3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	8	1,110	L11, C8	44
45	Social Service Consultant	38	2,321	L12, C3	45
46	Other(specify)				46
47	Psychological Consultant	Monthly	2,330	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)	74	\$ 12,555		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
Christine Kline	Administrator	0.00%	\$ 21,319
Parent company allocation	See Schedule 21A		6,229
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 27,548
B. Administrative - Other			
Description			Amount
Center for Residential Management, Inc. - Management Fees			\$ 7,906
Developmental Services of Illinois, Inc. - Management Fees (Management fees eliminated in column 7)			28,079
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 35,985
C. Professional Services			
Vendor/Payee	Type		Amount
Mangum, Smietanka & Johnson	Legal		\$ 1,050
Personnel Planners, Inc.	U/C Consulting		272
Amer. Exp. Tax & Bus. Services	Accounting		1,110
Altschuler, Melvoin & Glasser LLP	Accounting		2,307
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 4,739
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 6,014
Unemployment Compensation Insurance			5,421
FICA Taxes			12,694
Employee Health Insurance			2,261
Employee Meals			2,496
Illinois Municipal Retirement Fund (IMRF)*			
Employee Physicals			20
Employee Morale			314
TOTAL (agree to Schedule V, line 22, col.8)			\$ 29,220
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
N/A			
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 400
Advertising: Employee Recruitment			88
Health Care Worker Background Check (Indicate # of checks performed 21)			148
Illinois Health Care Association			826
Secretary of State			127
Department of Professional Regulations			20
Various Memberships			440
Management Company Allocation			145
Less: Public Relations Expense			(
Non-allowable advertising			(
Yellow page advertising			(
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 2,194
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			1,531
Seminar Expense			889
Parent Company Allocation			225
Management Company Allocation			1,087
Entertainment Expense			(
TOTAL (agree to Sch. V, line 24, col. 8)			\$ 3,732

* Attach copy of IMRF notifications

****See instructions.**

SEE ACCOUNTANTS' COMPILATION REPORT

Taylorville Terrace
Provider # 0036335
June 30, 2000

Schedule 21C

XIX. Support Schedules
C. Professional Services

	Type	Amount
Total (agree to Schedule V, line 19, column 3)		4,739
Allocated from parent company		
Mangum, Smietanka & Johnson	Legal	801
Altschuler, Melvoin & Glasser LLP	Accounting	466
American Express Tax & Business Services	Accounting	77
Allocated from management company		
Altschuler, Melvoin & Glasser LLP	Accounting	1,512
American Express Tax & Business Services	Accounting	797
ADP	Payroll	2,589
Health Outcomes	Consulting	330
Allocated from corporation		
Mangum, Smietanka & Johnson	Legal	1,231
Altschuler, Melvoin & Glasser LLP	Accounting	1,755
American Express Tax & Business Services	Accounting	<u>660</u>
Total adjustments & allocations		<u>10,218</u>
Total (agree to Schedule V, line 19, column 8)		<u><u>14,957</u></u>

See Accountants' Compilation Report

TAYLORVILLE TERRACE
PROVIDER #0037234
6/30/2000

LINE 24 DETAIL:

EDUCATION/SEMINARS	889
ADMIN TRAVEL	559
ADMIN MEALS	58
ADMIN LODGING	521
SEMINAR TRAVEL	104
SEMINAR MEALS	16
SEMINAR LODGING	<u>273</u>
	2,420
 PARENT COMPANY ALLOCATION	 225
MANAGEMENT COMPANY ALLOCATION	<u>1,087</u>
	 <u><u>\$ 3,732</u></u>

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10							N/A						
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Taylorville Terrace

STATE OF ILLINOIS

0037234

Report Period Beginning:

7/1/99

Ending:

Page 23

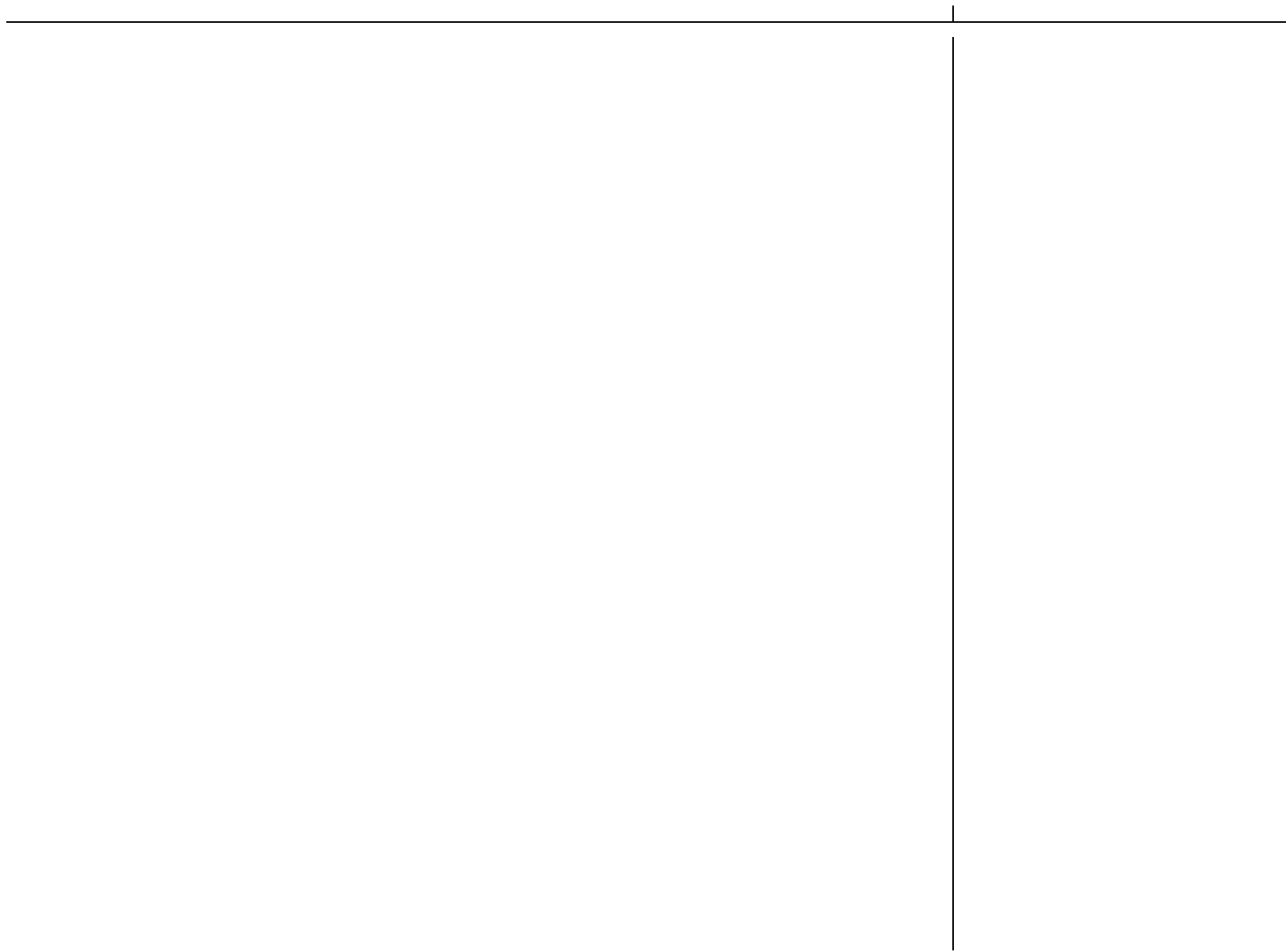
6/30/00

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Health Care Association - \$826
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? n/a
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line n/a
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. n/a
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 32,900
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 2,496 Has any meal income been offset against related costs? No Indicate the amount. \$ n/a
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a
c. What percent of all travel expense relates to transportation of nurses and patients? 46%
d. Have vehicle usage logs been maintained? Adequate records are maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ n/a
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Altschuler, Melvoin and Glasser LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit is currently in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.



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